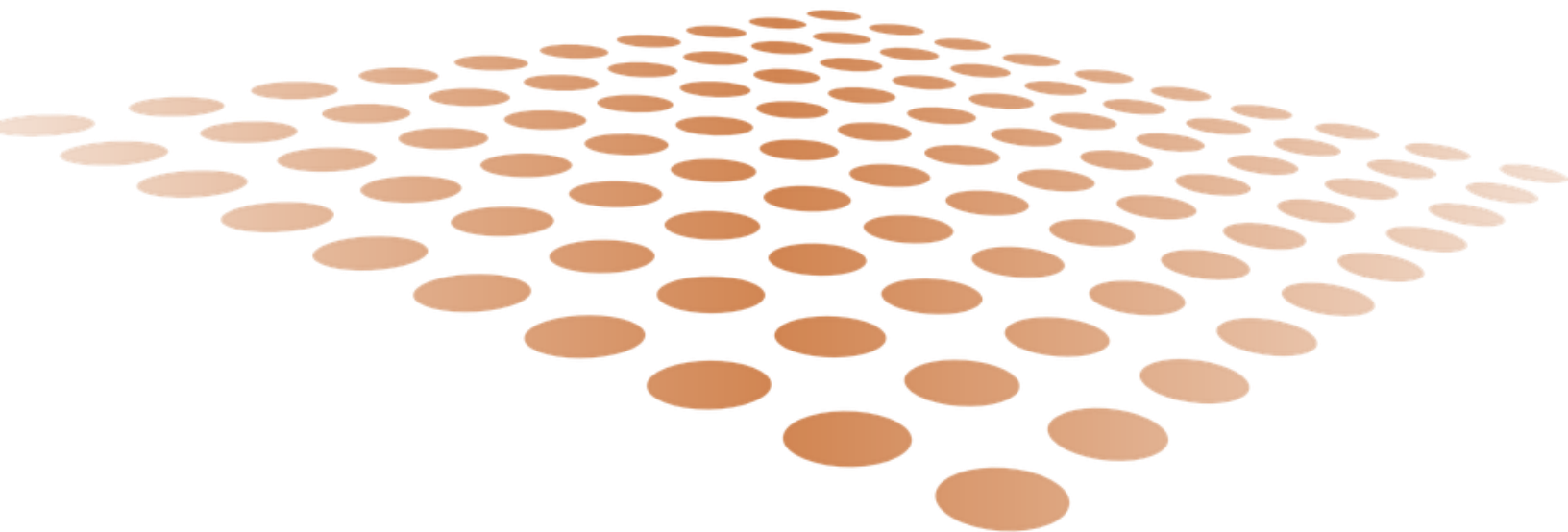


ADOA – General Accounting Office

QUICK REFERENCE GUIDE:
ASSETS PURCHASED WITH
FEDERAL DOLLARS:
INFOADVANTAGE REPORT
FIN-AZ-AM-N627





OVERVIEW – ASSETS PURCHASED WITH FEDERAL DOLLARS

The purpose of this QRG is to provide guidance on how to ensure assets purchased with Federal dollars accurately reflect on the InfoAdvantage report FIN-AZ-AM-N627 (Assets Purchased with Federal Dollars). This QRG will also explain the benefits of properly recording the assets purchased with Federal dollars and the use of this report.

The Federal regulations Title 2 Grants and Agreements Part 200 Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (known as the Uniform Guidance) dictates the general rules for Federal awards. Per section §200.439 Capital expenditures for equipment, buildings, and land are unallowable as direct charges, except with the prior written approval of the Federal awarding agency or pass-through entity. If that written approval has been given and assets are purchased with Federal dollars, those assets must be tracked. The Compliance Supplement, Appendix XI to the 2 CFR 200 section F. Equipment and Real Property Management identifies this compliance area that the Federal government expects auditors to look at during Single Audit for certain grants. Grantees that purchase fixed assets with Federal dollars are encouraged to be familiar with this information.

The InfoAdvantage report FIN-AZ-AM-N627 includes fixed assets purchased with Federal dollars **when the Automated Disbursement (AD) or Electronic Funds Transfer (EFT) is referenced on the corresponding Fixed Asset Acquisition (FA) document.** It is located in the Asset Management folder within Statewide Reports.

The section titled Summary of this report shows two figures: the actual disbursement amount and the historic asset cost for all assets that have a CFDA number associated to them.



Quick Reference Guide

CFDA	DISB Doc Amt	FA Registry Amt
11.549 - State and Local Implementation Grant Program	1,723.71	
11.549 - State and Local Implementation Grant Program	7,566.48	
12.401 - National Guard Military Operations and Maintenance (O&M) Projects	1,007,537.88	
17.207 - Employment Service/Wagner-Peyser Funded Activities	104,672.92	
17.207 - Employment Service/Wagner-Peyser Funded Activities	481.92	
17.225 - Unemployment Insurance	272.91	
17.225 - Unemployment Insurance	476.12	
20.205 - Highway Planning and Construction	25,910.78	
81.041 - State Energy Program	208,139.45	15,453.02
81.041 - State Energy Program	942,868.15	
81.042 - Weatherization Assistance for Low-Income Persons	320.56	
93.568 - Low-Income Home Energy Assistance	320.57	
Sum:	2,300,291.45	15,453.02

The section titled Details contains a report of the additional information from the Disbursement Document & Fixed Asset Registry for all assets that have a CFDA number associated to them.

Report ID: FIN-AZ-AM-N627 Details		Last Refresh: 12/30/20 at 3:33:41 PM GMT-07:00		Department: AGA																		
Disbursement Document Details														Fixed Asset Registry Details								
CFDA	MPRB	Program	PPC	Phase	Major Program	Program Code	Grant ID	Function	Label*	Obj Cl	Object	DOC (Code - Dept - ID - AL)	Federal Exp Amt	Fund	FA COMP	Historic Asset Co	Type	Catalog	Acq	Invo	Disp	
11.549 - State and Local Implementation Grant Program	SGRANTS1	SGRANTS1	SGRT1		01	01	ADA15002	ADMTTSP/05	Supplies	7000	7001	EFT-ADA-19000020284-40	305.13	AD2001	-	-	-	-	-	-	-	-
11.549 - State and Local Implementation Grant Program	SGRANTS1	SGRANTS1	SGRT1		01	01	ADA15002	GPR00SL/GP	Memo Asset	8500	8501	EFT-ADA-190000214039-12	3,800.00	AD2001	-	-	-	-	-	-	-	-
11.549 - State and Local Implementation Grant Program	SGRANTS1	SGRANTS1	SGRT1		01	01	ADA15002	GPR00SL/GP	Memo Asset	8500	8501	EFT-ADA-190000214039-13	1,200.00	AD2001	-	-	-	-	-	-	-	-
11.549 - State and Local Implementation Grant Program	SGRANTS1	SGRANTS1	SGRT1		01	01	ADA15002	GPR00SL/GP	Stewardship Asset	8500	8531	AD-ADA-170000203402-1	1,056.24	AD2001	-	-	-	-	-	-	-	-
11.549 - State and Local Implementation Grant Program	SGRANTS1	SGRANTS1	SGRT1		01	01	ADA15002	GPR00SL/GP	Stewardship Asset	8500	8531	AD-ADA-170000204008-2	197.47	AD2001	-	-	-	-	-	-	-	-
11.549 - State and Local Implementation Grant Program	SGRANTS1	SGRANTS1	SGRT2		01	01	ADA18001	GPR00SL/GP	Stewardship Asset	8500	8531	EFT-ADA-190000203008-1	130.75	AD2001	-	-	-	-	-	-	-	-
11.549 - State and Local Implementation Grant Program	SGRANTS1	SGRANTS1	SGRT2		01	01	ADA18001	GPR00SL/GP	Stewardship Asset	8500	8531	EFT-ADA-190000203008-6	81.71	AD2001	-	-	-	-	-	-	-	-
11.549 - State and Local Implementation Grant Program	SGRANTS1	SGRANTS1	SGRT2		01	01	ADA18001	GPR00SL/GP	Stewardship Asset	8500	8531	EFT-ADA-190000203447-1	77.00	AD2001	-	-	-	-	-	-	-	-
11.549 - State and Local Implementation Grant Program	SGRANTS1	SGRANTS1	SGRT2		01	01	ADA18001	GPR00SL/GP	Stewardship Asset	8500	8531	EFT-ADA-190000203447-2	1,733.89	AD2001	-	-	-	-	-	-	-	-
11.549 - State and Local Implementation Grant Program	SGRANTS1	SGRANTS1	SGRT2		01	01	ADA18001	GPR00SL/GP	Stewardship Asset	8500	8531	EFT-ADA-190000203447-3	165.00	AD2001	-	-	-	-	-	-	-	-

A listing of assets associated with a given grant must be presented when requested by auditors or Federal grantor. This InfoAdvantage report provides this information so that manual off system tracking is not required.

FA Document Reference

As previously mentioned above, failure of referencing AD or EFT information on the corresponding Fixed Asset Acquisition (FA) document will cause information related to assets purchased with Federal Dollars to not be reflected within the FIN-AZ-AM-N627 report.



Quick Reference Guide

Refer to the QRG Acquiring a Fixed Asset on the GAO website under Training/Events and Training Resources for instructions on how to create a FA document.

Within the FA document in the Disbursement Document ID reference fields, ensure either the AD or EFT document used to pay for the fixed asset is entered. **This reference must be completed, otherwise the necessary asset information will not be reflected on the report.**

Note: this must be completed when you create the FA document, as these fields cannot be modified after the FA document is finalized.

The screenshot displays the AFIS (Arizona Financial Information System) interface for a Fixed Asset Acquisition (FA) document. The top navigation bar includes the AFIS logo and various utility links like Home, Personalize, Accessibility, App Help, and About. Below the navigation bar, a breadcrumb trail shows the document's path: Fixed Asset Acquisition(FA) > Dept: ID: CNAEAB1061 > Ver.: 1 > Function: New > Phase: Final. The main content area is divided into several sections:

- Header:** Contains document metadata such as Component, Total Lines (1), Fixed Asset Number (AB1061), Component Number (0000), Warranty, Fixed Asset Number (none), Component Number (none), FA Warranty Number (none), and Accounting, Total Lines (1), Accounting Line (1), Line Amount (\$5,457.90).
- Table:** A table with columns: Accounting Line, Line Amount, Event Type, and Responsibility Center Posting. It shows one line with a line amount of \$5,457.90 and event type FA01.
- References:** A section with tabs for General Information, References, Fixed Asset Intent Reference, Fund Accounting, and Detail Accounting. The References tab is active, showing fields for PO Doc Code, PO Doc Dept Code, PO Doc ID, PO Doc Vendor Line, PO Doc Commodity Line, PO Doc Accounting Line, PR Doc Code, PR Doc Dept Code, PR Doc ID, PR Doc Vendor Line, PR Doc Commodity Line, PR Doc Accounting Line, and a red box highlighting the Disb Doc Code, Disb Doc Dept Code, Disb Doc ID, Disb Doc Vendor Line, Disb Doc Accounting Line, and Debt ID fields.

The bottom of the interface features a Posting section with a Total Lines count of 1, and a footer with various action buttons like Edit, Copy, Copy Forward, Discard, View PDF, Print, Processing, Workflow, File, and Close.